

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

ROBERT T. BROCKMAN,)	
Plaintiff,)	
)	Case No. 22-cv-00202
v.)	
)	
UNITED STATES OF AMERICA)	
Defendant.)	

Declaration of Herbert W. Linder Pursuant to 28 U.S.C. § 1746

1. I am employed as an attorney with the United States Department of Justice, Tax Division, Southwestern Civil Trial Section. In that capacity, I am one of the attorneys assigned the responsibility for handling the case of the Robert T. Brockman v. United States. In connection with this case, I have received certain files from the Internal Revenue Service, the taxpayer, Department of the Treasury, third parties and the United States Department of Justice. The Government Exhibits listed below are numbered 1-5.

2. The United States Exhibits labeled Gov. Ex. A- #, B-# , C-# and D- # are numbered such that each exhibit bears the same letter and number as those same exhibits are numbered in the jeopardy report.

3. Government Exhibit 2 is a true and correct copy of Robert T. Brockman Jeopardy Report that came out of the files provided by the IRS.

4. Government Exhibit 3 is a true and correct copy of a diagram of Brockman's Offshore tax avoidance empire which came of the files provided by the IRS.

5. Government Exhibit 4 is a true and correct copy of the A. Eugene Brockman Children's Trust indenture which came of the files provided the IRS.

6. Government Exhibit 5 is a true and copy of the 2020 090 29 Petition filed in the Supreme Court of Bermuda which came out of the files provide by the IRS.

7. Government Exhibit 6 is a true and correct copies of Brockman's Forms 8938 for 2017 and 2018 which came of the files provided by the IRS.

8. Government Exhibit 7 is a true and correct copy of a Form 9423 Collection Appeal Request sent to IRS by Hardwicke Properties LLC which came of the files provided by the IRS.

9. Government Exhibit 8 is a copy of the deed for the property located at 333 West Friar Tuck, Houston, Texas, which came of the files provided by the IRS.

10. Government Exhibit 9 is a copy of the partition deed for the property located at 333 West Friar Tuck, Houston, Texas, which came of the files provided by the IRS.

11. Government Exhibit 10 is a copy of the MLS sale listing for the property located at 333 West Friar Tuck, Houston, Texas, which came of the files provided by the IRS.

12. Government Exhibit 11 is a copy of the deed for the property located at 335 West Friar Tuck, Houston, Texas, which came of the files provided by the IRS.

13. Government Exhibit 12 is a copy of the deed for the property located at 335 West Friar Tuck, Houston, Texas, which came of the files provided by IRS.

14. Government Exhibit 13 is a copy of part of the MLS sale listing for the property located at 335 West Friar Tuck, Houston, Texas, which came of the files provided by the IRS.

15. Government Exhibit 14 is a copy of the deed for the property located at 1731 Sunset Blvd, Houston TX 77005, which came of the files provided by the IRS.

16. Government Exhibit 15 is a copy of a partition agreement for the property located at 1731 Sunset Blvd, Houston TX 77005, which came of the files provided by the IRS.

17. Government Exhibit 16 is a copy of the October 2019 deed for the property located at 1731 Sunset Blvd, Houston TX 77005, which came of the files provided by the IRS.

18. Government Exhibit 17 is a copy of part of the MLS sale listing for the property located at 1731 Sunset Blvd, Houston TX 77005, which came of the files provided by the IRS.

19. Government Exhibit 18 is a copy of the May 2021 deed for the property located at 1731 Sunset Blvd, Houston TX 77005, which came of the files provided by the IRS.

20. Government Exhibit 19 is a copy of the deed for the property located at 3702 Inwood Drive, Houston, Texas, which came of the files provided by the IRS.

21. Government Exhibit 20 is a copy of a property tax statement for the property located at 3702 Inwood Drive, Houston, Texas, which came of the files provided by the IRS.

22. Government Exhibit 21 is a copy of the gift deed for the property located at 3702 Inwood Drive, Houston, Texas, which came of the files provided by the IRS.

23. Government Exhibit 22 is a copy of the deed for the property located at 3465 Overbrook Lane, Houston TX 77027, which came of the files provided by the IRS.

24. Government Exhibit 23 is a copy of a property tax statement for the property located at 3465 Overbrook Lane, Houston TX 77027, which came of the files provided by the IRS.

25. Government Exhibit 25 is a true and correct of Bermuda Police Service Statement of Witness of Patrick Rock out of the files provided by the IRS.

26. Government Exhibit 26 is true and correct copy of a court document dated March 26, 2020 from the Supreme Court of Bermuda which came out of the files provided by the IRS.

27. Government Exhibit 27 is a true and correct copy of Bermuda Court Judgment, dated 17 November 2021 which came out of the files provided by the IRS.

28. Government Exhibit 29 is a true and correct copy of the Letter 1584, Notice of Jeopardy Assessment and Rights to Appeal provided to Robert Brockman which came out of the files provided by the IRS.

29. Government Exhibit 30 are true and correct copies of Notices of Federal Tax Liens filed in Colorado which came out of files provided by IRS.

30. Government Exhibit 31 are true and correct copies of Notices of Federal Tax Liens filed in Harris County, Texas, which came out of files provided by IRS.

31. Government Exhibit 34 are true and correct copies of portions of Evatt Tamine's testimony transcript in United States v. Robert T. Brockman, Case No. 4:21-CR-00009-1.

32. Government Exhibit 35 are true and correct copies of portions of Evatt Tamine's testimony transcript in United States v. Robert T. Brockman, Case No. 4:21-CR-00009-1.

33. Government Exhibit 36 are true and correct copy of Robert T. Brockman's Request for Administrative Review of Notice of Jeopardy Assessment and Rights to Appeal dated October 7, 2021, which came out of files provided by IRS.

34. Government Exhibit 37 is a true and correct copy of the October 27, 2021, IRS Office of Appeals' determination letter which came out of the files provided by IRS.

35. Government Exhibit 38 are true and correct copies of correspondence and documents which came out of IRS files.

Executed on the 31st day of January 2022.

/s/ Herbert W. Linder
Herbert W. Linder